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## WHAT IS CLAIMED:

- 1. A method for etching a tapered trench in a layer of material, said layer of material having a mask adjacent a surface thereof which has an opening therein defining a location on the layer of material at which the trench is to be formed, said method comprising:
  - a. performing a vertical etch process step on said layer of material;
  - b. enlarging the opening in said mask; and
- c. repeating steps a and b above in an alternating manner until a trench has been etched to a desired depth.
- 2. The method according to Claim 1, wherein said mask comprises a resist layer, and wherein said enlarging step comprises performing a resist etch process step to enlarge the opening in said resist layer.
- 3. The method according to Claim 2, wherein the resist layer is tapered around a periphery of said opening to facilitate the resist etch process step.
- 4. The method according to Claim 2, wherein said vertical etch process steps and said resist etch process steps are performed in a multi step process.

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- 5. The method according to Claim 2, wherein said vertical etch process steps and said resist etch process steps are performed in a pulsed etch process.
- 6. The method according to Claim 1, wherein said trench has a depth of from about 10um to about 100um.
- 7. The method according to Claim 6, wherein said trench has sidewalls tapered at a slope of from about 45 degrees to about 80 degrees.
- 8. The method according to Claim 1, wherein said layer of material comprises a semiconductor substrate.
- 9. The method according to Claim 8, wherein said semiconductor substrate comprises a silicon substrate.
- 10. The method according to Claim 1, and further including the step of performing a metal deposition step in said trench when said trench has been etched to a desired depth.

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- 11. The method according to Claim 1, wherein said method is incorporated into a process for fabricating a MEMS device.
- 12. The method according to Claim 1, wherein said method is incorporated in a process for fabricating a high power RF device including a LDMOS and a VDMOS device.
- 13. The method according to Claim 1, wherein said method is incorporated in a process for fabricating a Z-axis accelerometer.
- 14. The method according to Claim 1, including the steps of independently controlling one or more of pressure, power, gas flows and time duration during the vertical etch process steps.

1	15.	A method for etching a tapered trench extending into a substrate from a
2	surface thereo	of, said method comprising:
3	a.	providing a mask adjacent said surface, said mask having an opening defining
4	a location on	said substrate at which said trench is to be etched;
5	b.	performing a first vertical etch process step to form a first trench portion at
6	said location	
60 70 80 80 80 10 11 11 12	c.	performing a first opening enlarging step for enlarging the opening in said
8	mask;	
9	d.	performing a second vertical etch process step to form a second trench
10	portion;	
1 1	e.	performing a second opening enlarging step for further enlarging the opening
1 <b>2</b> -4	in said mask; and	
13	f.	continuing to perform vertical etch process steps and opening enlarging
14	process steps	s in an alternating manner until said trench is of a desired depth.
1	16.	The method according to Claim 15, wherein said mask comprises a resist

to enlarge the opening in said resist layer.

layer, and wherein said opening enlarging steps comprise performing resist etch process steps

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- 17. The method according to Claim 16, and further including the step of tapering said resist layer around a periphery of said opening prior to performing the first vertical etch process step to facilitate performing the resist etch process steps.
- 18. The method according to Claim 15, wherein said trench has a depth of from about 10um or less to about 10um or more.
- 19. The method according to Claim 18, wherein sidewalls of said trench have a slope of from about 45 degrees to about 80 degrees.

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20. An apparatus for etching a tapered trench in a layer of material, said layer of material having a mask adjacent a surface thereof having an opening defining a location on the layer of material at which the trench is to be formed, said apparatus comprising:

an etching tool for performing vertical etch process steps on said layer of material; and

an opening enlarging tool for performing steps of enlarging said opening in said mask, said etching tool and said opening enlarging tool operating in an alternating manner to form a trench of a desired depth in said layer of material.

- 21. The apparatus according to Claim 20, wherein said mask comprises a resist layer, and wherein said mask opening enlarging tool comprises a tool for performing resist etch process steps on said resist layer.
- 22. The apparatus according to Claim 21, wherein said resist layer is tapered around the periphery of said opening to facilitate performing of the resist etch process steps.
- 23. The apparatus according to Claim 21, wherein said vertical etch process tool and said resist etch process tool are incorporated in a tool that operates in a pulsed manner.

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24. The apparatus according to Claim 21, wherein said vertical etch process tool and said resist etch process tool are incorporated in a tool that operates in a multi step manner.